

103 CMR 405: ~~\_\_\_\_\_~~ ~~00~~: Inmate Funds

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405.01 Purpose

The purpose of 103 CMR 405:~~00~~ is to set Department of Correction policy concerning the proper handling and distribution of inmate funds. 103 CMR 405:~~00~~ is not intended to confer any procedural or substantive rights or any private cause of action not otherwise granted by state or federal law.

405.02 Authorization

103 CMR 405:~~00~~ is issued pursuant to M.G.L., c. 124, §1 (c), (q), (u); M.G.L. c.127, §§3, 48, 48A, 49, 96A, and 162; ~~and~~ M.G.L. c. 22E, §4, and Executive Order 399.

405.03 Cancellation

103 CMR 405:~~00~~ cancels all previous Department policies and procedures governing inmate accounts and money.

405.04 Applicability

103 CMR 405:~~00~~ applies to all employees, inmates and patients of Massachusetts correctional institutions and facilities.

405.05 Access

103 CMR 405:~~00~~ shall be maintained within the central policy file of the Department and shall be accessible to all Department employees and inmates, residents, civil detainees, and ~~and~~ patients. A copy of 103 CMR 405:~~00~~ shall also be maintained in each Superintendent's central policy file, fiscal office, and inmate library.

405.06 Definitions

Active Inmate. Refers to an inmate in the custody of the Department of Correction, i.e., has not been paroled or released, and has a status capable of transaction processing on the Department's Inmate Management System (~~IMS~~).

Cashbook. Journal posted manually to record the total of cash transactions processed through the Department's ~~IMS~~ Inmate Management System.

Commissioner. The Commissioner of the Department of Correction.

Department. The Department of Correction ~~or DOC~~.

Deposit. Process of transferring inmate account receipts to a depository approved by the State Treasurer.

Director of Administrative Services. The Central Office Administrator whose duties include the overall management of inmate funds.

Director of Community Corrections. The administrator whose duties include the overall supervision of the pre-release/minimum security correctional facilities.

Fiscal Manager. An employee in a smaller institution who is responsible for the duties of the Treasurer.

Imprest Petty Cash Fund. Refers to a cash fund of a fixed amount used for small expenditures.

~~Inmate: An individual, whether in pre-trial, un-sentenced, or sentenced status, who is confined in a correctional institution, including those patients admitted for evaluation or commitment to the Bridgewater State Hospital, the Massachusetts Treatment Center or the Massachusetts Alcohol and Substance Abuse Center.~~

Inmate Accounting Clerk. A Department of Correction employee responsible for posting receipts and disbursements to individual accounts through the use of ~~IMS~~ the Department's Inmate Management System.

Inmate Management System (IMS). The Department of Correction's automated information system that provides processing, storage and retrieval of inmate related information needed by ~~Department~~ department personnel and other authorized users within the criminal justice system.

Liquid Funds. Those funds which are immediately and readily accessible for transaction processing.

~~Maintenance and Administration (M&A) Fee Club Account. An account which holds maintenance and administration fees collected by the Inmate Management System pending disbursement to the Commonwealth of Massachusetts.~~

Manual Check. Checks generated by hand.

Receipt Book Slips. Four-part, pre-numbered DOC form (CI-SECC-1) which documents the receipt of cash inmate funds at an institution by a DOC employee.

Superintendent. The Chief Administrative Officer of a correctional facility.

Treasurer. The institutional employee whose responsibilities include, ~~but are not limited to,~~ depositing and issuing checks out of the inmate's personal and savings accounts, ~~managing~~ the overall operation and reconciliation of the inmate account system, ~~and supervising~~ the supervision of employee(s) who keep(s) accounting/bookkeeping records and supporting documentation (i.e., receipt slips, inmate withdrawal, issue slips, EDP reports, etc.) ~~for inmate funds.~~

Withdrawal/Issue Slips. A form that documents ~~an inmate's~~ inmates request to expend personal funds.

#### 405.07 Inmate Fund Maintenance

- (1) All inmate funds in the possession of the Department of Correction shall be maintained on the Department of Correction's ~~IMS~~ Inmate Management System Trust Fund Accounting Module. All inmate savings bonds previously purchased shall stay in the custody of the institution in which the inmate is incarcerated.

~~405.07: continued~~

- (2) Pursuant to M.G.L. c. 124 ~~§~~ 1 (u), inmates shall be assessed reasonable fees for the maintenance and administration of inmate accounts. The Commissioner shall establish the amount of the fee assessed. Fees shall be deducted from inmate personal accounts that meet the criteria established below.
  - (a) A fee shall be assessed if an account has had activity during the month to be charged. Activity shall be defined as execution of at least one of the following transactions, ML income, VI income, IT income, or EX external disbursement.
  - (b) A fee shall be assessed for each check ~~for which that~~ a stop payment request is executed ~~for~~.
- (3) The method of fee collection and the disposition of the generated revenue are detailed below.
  - (a) Fees for executed stop payment requests shall be collected at the time the stop payment is approved and the institution is given the authority to void the check.
  - (b) Account activity fees shall be assessed monthly.
  - (c) All assessments shall be accomplished via an inmate to club transaction. Collected fees shall be placed in the M&A ~~Fee~~ club account pending transmission as revenue. Inmates shall be provided receipts for all collected fees.
  - (d) An inmate's account shall be allowed to have a negative balance for the purpose of collecting a maintenance and administration fee. If an inmate is subsequently released with a negative balance as a result of assessment, said inmate's account shall be reimbursed from the M&A ~~Fee~~ club account.
  - (e) The balance of all M&A ~~Fee~~ club accounts shall be disbursed monthly and sent to the Department Revenue Coordinator~~department revenue coordinator~~ by the 15<sup>th</sup> of the month following collection.
  - (f) ~~The Department Revenue Coordinator~~~~The department revenue coordinator~~ shall send the revenue to the General Fund of the Commonwealth.

405.08 Inmate Wages and Stipends

(1) It is the goal of the Department to have inmates maintain a respectable balance in their savings accounts at all times. This becomes increasingly important as some inmates move toward lower custody status where they shall eventually be required to expend their own funds for transportation, clothing, and food while they are establishing their work-release employment program.

The primary purpose for institutional savings is to insure that the inmate shall be released with enough funds to aid in acquiring a residence and to be able to afford the expenses related to reintegrating in a community upon discharge or parole.

(2) Inmates may receive wages from the Commonwealth of Massachusetts or in the case of work-release programs, from private employers.

(3) If inmates receive wages from the Commonwealth of Massachusetts for work performed within the institution in which he is incarcerated, or for work performed in the Prison Industries Program, or any outside agency, he/she shall receive, at least monthly IMS generated payment slips indicating the amount of money which shall be credited to his personal and savings account. In accordance with M.G.L. c. 127, § 48A, and with the exception of inmates serving a life sentence (1st or 2nd degree) or those declared sexually dangerous, at least ~~fifty~~ 50 percent (50%) of an inmate's earned income received from the Department or any other state agency shall be credited to the inmate's savings account, and the balance shall be credited to the inmate's personal account.

Inmates serving a life sentence (1st or 2nd degree) may be allowed to expend all earned savings funds upon written approval of the Superintendent. Blanket requests for continuous transfer from savings to personal accounts for

expenditure purposes should be documented in writing to the Superintendent. Approved blanket requests for continuous transfer may be rescinded at any time at the Superintendent's discretion. In the event of application for commutation or parole by said individual, approved blanket requests for continuous transfer shall be rescinded.

In accordance with M.G.L., c. 127, § 48A, inmates may expend earned savings and earned personal funds for circumstances of compelling need with the approval of the Superintendent. Such requests shall be submitted in writing to the Superintendent. No funds shall be released to an inmate unless the Superintendent approves the request.

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All inmates shall maintain a balance of at least \$100 in their savings account unless the aforementioned lifer or sexually dangerous exclusion applies.

(4) Inmates from another state, incarcerated at a Department ~~of Correction~~ facility, shall abide by the regulating policy pertaining to inmate personal and savings funds of the sending state.

(5) An IMS generated Inmate Annual Income Report may be distributed upon request to ~~an inmate~~ ~~inmates~~ who ~~receives~~ ~~receive~~ compensation from the Commonwealth of Massachusetts for inmate wages and interest income paid.

(6) The inmate wage scale and mandatory deductions for institutional inmate job assignments, ~~excluding~~ Correctional Industries, is as follows:

Basic Rate	Inmate Wage Scale -I. -\$10.00 per week -II. -\$7.50 per week -III. -\$ 5.00 per week -50% Forced Savings
Special Minimum (Cadre)	Up to \$35.00 per week. -50% forced savings An additional \$30.00 per week may be paid from the Residence Fund.
Pre-Release	-Prevailing Rate <del>- R &amp; B deduction as</del> approved by the Commissioner -25% gross savings
Minimum Job Package	Set wages as approved by the Commissioner -50% forced savings
Skilled kitchen and maintenance workers	<del>-Set wages as approved by the</del> <u>Commissioner</u> <del>Commissioner</del> <del>-50% forced savings</del>

Weekly stipend amounts may be reduced if an inmate fails to work a full week. Any ~~deviation~~ ~~exceptions~~ from this pay scale shall require prior written approval from the Commissioner. All such written requests for alternate rates shall be detailed, and shall be submitted through the Director of Administrative Services. All alternate rate approvals shall remain in effect unless otherwise amended in accordance with the aforesaid.

(7) Wages for inmates employed by Industries shall be established in accordance with 103 CMR 455.~~00~~.

(8) ~~General~~. Inmates who receive wages through a work-release program or through a program in which a private employer provides work within the institution are prohibited from receiving compensation directly from an employer. Work-release checks should be mailed directly by the work-release program employer to the institutional Treasurer. All pay stubs must be presented to the Treasurer/Fiscal Manager's office. The Treasurer shall then make all deductions both mandatory and voluntary, via the IMS Inmate Transaction screen, before releasing wages to the inmate.

405.09 Mandatory Work Release Deductions

(1) Mandatory work-release deductions shall be entered on the IMS Inmate Transaction screen. The work release deductions include, but are not limited to, the following:

- (a) Any authorized assessment, including, but not limited to court assessments, fines, restitution, victim and ~~witness assessments and other legislatively authorized assessments.~~  
witness assessments and other legislatively authorized assessments.

~~405.09: continued~~

- (b) ~~Room and Board - At a rate to be determined by the Commissioner. Room and board collections shall be~~  
~~(b)~~ deposited into the ~~Consolidated~~~~consolidated~~ account, and a check in the amount of these collections shall be sent to the Director of Administrative Services on a monthly basis. The Director of Administrative Services shall then ensure that room and board revenue is properly forwarded to the State Treasurer. Inmates who were previously employed and are now receiving unemployment compensation or workmen's compensation benefits shall continue to have a room and board deduction taken from the gross benefit amount received.
- (c) Amounts required to meet the actual and necessary food, travel, and other expenses of the inmate when ~~released for employment.~~  
released for employment.
- (d) Any amount as ordered by other state or federal agencies with a legal right thereto (i.e., Department of Revenue, Welfare, Internal Revenue).
- (e) Deduction of the amount for restitution ordered as a result of the disciplinary process.
- (f) Each inmate participating in a work-release program shall have a minimum 25 percent of his gross salary or unemployment benefits designated as savings. These funds cannot be withdrawn without the prior written authorization of the Superintendent for circumstances of compelling need. (See 103 CMR 405.08).

#### 405.10 Voluntary Work-Release Deductions

Voluntary work-release deductions shall include, but are not limited to, the following:

- (1) Resident Fund ~~- a-~~ deduction agreed upon by the inmate and used to provide funds for the benefit of all residents or house members as determined by the Superintendent.
- (2) Any amount voluntarily agreed to by an inmate for family allotment and personal necessities while confined.

The institution Treasurer shall obtain written consent by the inmate before making any voluntary deductions.

#### 405.11 Interest Income Earned From Inmate Funds on Deposit

The Department shall maintain an account with the State Treasurer that consolidates all inmate funds both personal and savings ~~of all inmates in their~~ custody of the Department in order to maximize interest income. The Department shall credit each active inmate saving account with interest earned by the inmate saving account on a monthly basis based on the saving account share of the net average daily balance. The Department may credit each active inmate personal account with interest earned by the inmate personal account on a monthly basis based on the personal account share of the net average daily balance. Interest earned by and not credited to inmate personal accounts shall be credited to a Department account(s) and utilized for inmate benefit. The Department shall credit the respective institutional inmate benefit account for all interest earned by institutional club accounts on a monthly basis based on the club accounts share of the net average daily balance. Net average daily balance shall be defined as the average daily balance, less the amount of secured loans from these accounts. In order to be credited with interest income for the current period, an inmate must be active in the system the day the interest is posted.

#### 405.12 Receipt of Funds Procedure - Inmate Account

- (1) No cash should be accepted from donors. If cash arrives in the mail, the corrections employee who receives the cash shall document the cash received by properly preparing a pre-numbered DOC receipt form (CI-SECC-1). The Cash and prepared receipt shall be placed in an envelope and deposited to the Treasurer's strong box.

- (2) All checks and money orders received shall be deposited in the Treasurer's strong box. No receipt shall be written for checks or money orders.
- (3) The Treasurer or Designee shall empty the strong box each work day and give all checks, money orders, and cash receipts contained therein to the Inmate Account Clerk~~inmate account clerk~~.
- (4) \_\_\_\_\_

~~405.12: continued~~

- (4) The Inmate Account Clerk~~inmate account clerk~~ shall:
  - (a) Ensure all cash receipt slips in the series are accounted for.
  - (b) Post all checks, money orders and cash receipts to the IMS Inmate Transaction screen.
  - (c) Prepare a bank deposit slip (two copies)
  - (d) Present the deposit to the Treasurer/Fiscal Manager
- (5) Treasurer/Fiscal Manager shall:
  - (a) Determine that the total of all income posted to the inmate accounting system agrees with the total of the prepared deposit slip.
  - (b) Ensure that the daily deposit is made at the bank.
  - (c) Ensure that the income amount is properly posted in the Inmate Fund~~inmate fund~~ cashbook.
- (6) The Inmate Account Clerk~~inmate account clerk~~ shall generate income receipt slips via ~~the~~ IMS and deliver same to the Mail Officer~~mail officer~~ for distribution to the inmate population.
- (7) \_\_\_\_\_ The availability of funds for receipted personal/business checks of a relatively large denomination should be restricted by means of an account freeze until said check is properly returned and funds verified. All inmate receipts from the U.S. Treasury must be properly endorsed by said payee or any other monetary draft which documents a mandated endorsement. No institution shall accept/deposit any dual payee check in which an inmate is a co-payee. The Superintendent may, at his discretion, reject any receipt of funds on the behalf of any inmate that exceeds a reasonable amount and is not in the best interest of the institution to maintain.
- (8) Superintendents shall ensure that cash~~Cash~~ receiving activities shall be centralized in as few hands as possible.
- (9) \_\_\_\_\_ Persons receiving cash shall not have the ability to enter or change data in the IMS~~Inmate Management System~~ Trust Fund Accounting Module.
- (10) \_\_\_\_\_ Incoming mail shall be opened by a person without the ability to enter or change data in the IMS~~Inmate Management System~~ Trust Fund Accounting Module (i.e., Mail Room Officer).
- (11) \_\_\_\_\_ All receipts must be deposited intact.
- (12) \_\_\_\_\_ Cashing of checks from daily receipts is prohibited.
- (13) \_\_\_\_\_ Specific persons shall be responsible for cash receipts from the time cash is received until it is deposited.

405.13 Disbursement of Funds Procedures - Inmate Account

- (1) \_\_\_\_\_ Whenever an inmate wishes to initiate the withdrawal of funds from his/her personal account, he/she shall fill out a withdrawal/issue slip. These slips shall be made available to the inmates at designated area(s) within the correctional institution and, when filled out, shall include:
  - (a) Date: \_\_\_\_\_
  - (b) Amount to be withdrawn (marked cash or check/payee): \_\_\_\_\_
  - (c) Purpose: \_\_\_\_\_

- (d) Inmate's signature;
- ~~(e)~~ (e) Staff verification signature.

(2) ~~The An individual(s) designated by the~~ Superintendent shall designate an employee(s) to be responsible for verifying the request came from the inmate on the form via signed approval and submitting the withdrawal/issue slip to the Treasurer's office. The Accounting Clerk/Cashier shall take the withdrawal/issue slip and:

- (a) Ensure that inmate has signed the request;
- (b) Ensure that the staff members verification signature is present;
- (c) Check the inmate account to ascertain there are sufficient funds for withdrawal;
- (d) Disburse the funds from the inmates account in accordance with the request.

405.13: continued

(3) The Treasurer shall then follow the below listed procedures for preparing checks or making petty cash expenditures:

expenditures:

(a) Checks:- All approved requests for checks shall be entered into the IMS Inmate Transaction screen. Although DOC's system  
~~The DOC System~~ allows for the manual issuing of a check or checks. manual- Manual checks should only be issued when an individual is being released and the system is not available to print checks.

(b) Individuals Authorized to Sign Inmate Checks:

At a minimum, any facility that has a Treasurer or an

-Assistant Treasurer's position shall authorize the Treasurer and Assistant Treasurer to sign inmate checks.

(c**)** Imprest Petty Cash:- A petty cash fund may be established to provide quick access to cash when necessary. No petty cash fund shall exceed \$200 without written authorization from the Director of Administrative Services. Disbursements from the petty cash fund shall be made for the purpose of cashing an inmate check. The dollar amount of checks cashed from this fund should be limited to a maximum of \$50 whenever practicable. All checks that are drawn from an inmate's account that shall be cashed via the petty cash account must be entered on the IMS Inmate Transaction screen as a cash box transaction type. This procedure shall generate a single check for all such transactions payable to the institution's cash box. This check is to be cashed at the bank daily in order to replenish the imprest petty cash fund.

405.14 Additional Internal Control Measures - Disbursements

- (1) All disbursements (other than petty cash) shall be made by check.
- (2) All checks shall be signed by the Superintendent or a designee.
- (3) No checks shall be made payable to cash.
- (4) All checks shall be pre-numbered.
- (5) All disbursement shall be supported with signed issue/withdrawal slips.
- (6) All such supporting documents shall be canceled in such a manner as to preclude their use a second time.
- (7) A monthly bank reconciliation shall be centralized for all DOC inmate funds on deposit.
- (8) Monthly bank reconciliation shall be made independently of the facilities recording inmate transactions.
- (9) Petty cash funds shall be maintained on an imprest basis with the same standard documentary evidenced as for ~~other~~ disbursements.

- (10) Voided checks must be appropriately filed and retained in accordance with the guidelines established by the ~~Records Conservation Board.~~  
Records Management Unit.
- (11) Authorized signatures shall be limited to employees having no access to cash receipts.
- (12) The signing of checks in advance of actual need shall be prohibited.
- (13) Supporting documents shall accompany checks submitted for signature.
- (14) Only the Treasurer ~~or~~ Assistant Treasurer shall have access to the petty cash fund.
- (15) Petty cash disbursements shall be approved by the Superintendent or designee.
- (16) ~~Any financial transaction permitted between offenders, offenders and staff, offenders and vendors, or offenders and volunteers, must be approved by the Superintendent.~~

#### 405.15 Disposal of Money Seized as Contraband

Any money found in the possession of an inmate which is in excess of an amount authorized by the Superintendent shall be confiscated, and a disciplinary report written. The contraband shall be forwarded to the Superintendent who shall insure the money is credited to the inmate's savings account.

#### 405.16 Outside Donations to Inmates

Individuals and/or organizations may make donations to an inmate by check for deposit in the inmate's personal account. However, all donations must be deposited directly into the inmate's personal account via the IMS Inmate Transaction screen and be payable to the inmate only. No donations may be made payable to any inmate organization, group, or association on behalf of the inmate or on behalf of friends/guests of the inmate. This does not preclude any individual or organization from making a donation to an inmate organization to carry out its chartered purpose. Such donations shall be entered via the IMS Club Transaction screen. Inmates shall not be permitted to use political action committees to raise money for political purpose. All such donations may be seized by the Department for the purposes set forth in 103 CMR 405.09.

#### 405.17 Disciplinary Process Sanctioned Reimbursements

- (1) The personal account of an inmate who has been found guilty through the disciplinary process in accordance with 103 CMR 430-~~09~~ and has been ordered to make restitution as a sanction will be automatically frozen upon the entering of the sanction in the disciplinary module of ~~IMS, the Inmate Management System.~~ The freeze placed upon an inmate's account shall be in the amount of the ordered restitution. While an inmate's personal account is frozen only the balance of the personal account exceeding the amount of the freeze shall be expended by the inmate.
- (2) The Treasurer may withdraw all funds available in the inmate's personal account until full restitution is made. The inmate may, at any time, request to expend available savings money in order to pay restitution. ~~Such; such~~ requests will be made in accordance with 103 CMR 405.08 (3). All restitution collected shall be returned to the General Fund of the Commonwealth or to the institutions operating budget as required.
- (3) In any case where the disciplinary process has resulted in an order of restitution as a sanction for costs incurred by the Commonwealth, the Superintendent may, at his discretion, reduce the amount of restitution to the extent he deems appropriate.
- (4) The provisions of 103 CMR 405.17(1)-(3) may not apply to patients at the Bridgewater State Hospital, since they are not subject to disciplinary hearings.

#### ~~405.18~~ 405.18 Court Assessments and Other Authorized Assessments



(1) Court Assessments:- Any and all funds in an inmate's personal or savings account may be expended by the ~~Superintendents~~superintendent to satisfy an amount ordered by a court including, but not limited to, restitution, fines, victim witness assessments, court costs, etc., notwithstanding the provisions of 103 CMR 405.17 and regardless of inmate consent. Such fines shall be entered into the IMS Sentence Information screen. Payment of such fines shall be entered in the Inmate Transaction screen.

(2) Other Authorized Assessments:- An inmate who is the subject of any authorized assessment may consent to having funds debited from his savings and personal accounts to satisfy such assessments.

(a) If an inmate has funds to cover the full cost of the assessment, the inmate shall be required to pay the amount owed in full. This shall be completed via the IMS Inmate Transaction screen.

~~405.18: continued~~

(b) If an inmate does not have sufficient funds to cover the full amount owed, the inmate shall be required to make a partial payment using all available funds, both personal as well as savings, over and above the \$100.00 minimum required in the inmate's institutional savings account. The ~~Superintendents~~superintendent may order the impoundment of the inmate's accounts for the remaining amount. During the period of impoundment no account funds may be expended by the inmate.

(c) If ~~the amount debited from an inmate account inmates' accounts is impounded, insufficient to satisfy the assessment the superintendent may order the impoundment of the inmate's accounts for the remaining amount. During the period of impoundment no account funds may be expended by the inmate. This impoundment~~ shall be documented in the IMS Inmate Transaction screen. The ~~Superintendents~~superintendent may continue to withdraw one half ( ½ )~~1/2~~ of the money earned by an inmate while incarcerated and any unearned funds as they accumulate until the judgement or assessment is satisfied. All of the money of a sexually dangerous person or an inmate serving a life sentence may be withdrawn until full restitution is made.

405.19 Savings Bonds belonging to Inmates ~~who~~that are Transferred

Upon the transfer of an inmate, all savings bonds belonging to said inmate shall be forwarded with the transporting officer(s) or mailed via certified mail, return receipt requested. Said bonds should be documented and delivered to the institution.

405.20 Money of Escaped or Deceased Inmates

If an inmate has died, the money in the inmate's institutional account shall be paid to the proven administrator or executor of the deceased inmate by the Treasurer, who shall retain a record of the transaction. Pursuant to M.G.L. c. 127, §96A, monies that remain in a discharged, escaped, or deceased inmate's institutional account after a period of two years, shall be paid to the State Treasurer, to be held subject to being paid to the person establishing a lawful right thereto. This transaction shall be coordinated by the Department instead of the individual institutions and shall be accomplished on a system-wide basis.

405.21 Release of Money Upon Parole or Release from the Department's Custody

(1) Upon parole or release from the Department's custody, inmates shall receive all monies in their personal and savings accounts, including applicable interest accrued, provided that they have relinquished all state property. For purposes of this transaction "paroled or released" is defined as the authoritative discharge of confinement from a Department of Correction facility. If the inmate questions the amount and circumstances of the monies action should be initiated immediately by the Treasurer to bring about a resolution of the amount in question. All monies in an inmate's personal and savings account shall be delivered to the inmate in the form of a check.

Only under certain mitigating circumstances, as approved by the Superintendent, may cash be used. If the inmate does not have at least \$50 in combined personal and savings funds upon release, funds may be subsidized from the

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institutional budget, up to the sum of \$50. Any inmate-authorized debts owed to the institution may be deducted from this amount before the actual issuance of final funds. ~~The At full IMS sites, the~~ funds received shall be documented in the Release Final Clearance screen.

(2) All monies arriving at the facility after the parole or release of an inmate shall be forwarded to his ~~her~~ new address after deduction for amounts loaned to the inmate upon release (i.e., gate fee).

### 405.22 Audits of Inmate Account Records

The Department of Correction Internal Audit Division shall audit each institutional inmate fund whenever there is a change of a Treasurer/Fiscal Manager responsible for the fund.

### 405.23 Monthly Reports

(1) A Proof of Inmate Fund Trial Balance reconciles the inmate cashbook to the ~~IMS Inmate Management System~~ Trust Fund Accounting Module. The original copy shall remain on file at the institution and a copy shall be forwarded to the Department Internal Audit Unit.

### ~~405.23: continued~~

~~(2)~~ (2) A Reconcilement of Inmate Fund Bank Accounts reconciles the local depository account and the Department's centralized disbursement account. The original copy shall remain on file at the institution and a copy shall be forwarded to the Department Internal Audit Unit.

(3) Upon request, all active inmates shall be provided with a monthly statement of the amounts in their personal and savings accounts via the IMS Inmate Transaction Report.

### 405.24 Access to Records

The Director of Administrative Services or a designee shall have access to all institutions and their fiscal records for audit purposes to determine compliance with 103 CMR 405.00.

### 405.25 Retention of Accounting Records/Source Documents

~~The Department's (facility's/institution's)~~ ~~The Department (facility/institution)~~ copy of all fiscal records must be systematically filed to facilitate later retrieval for audit purposes, and shall be stored in accordance with the Massachusetts State-Wide Record Retention Schedule.

### 405.26 General Information

(1) Unclaimed inmates' funds belonging to inmates who are no longer in the system and who have not been so for two or more years shall be transferred to the State Treasurer's office. This transaction shall be coordinated by the Department on a system-wide basis.

(2) Whenever there is movement of funds within the inmate account, a reconciliation shall be performed that day to ~~ensure that~~ ascertain similar entries were made on the inmate account system and in the cashbook. This shall be accomplished by taking the before and after balances of the cashbook, and inmate accounts. Regardless of the quantity of inmate transactions or lack thereof, end of day reports shall be printed via ~~the~~ IMS and retained on a per diem basis utilizing a business cycle. (Every business day).

(3) All supporting documentation to the monthly reports (receipt slips, issue/withdrawal slips, deposit slips, canceled checks, transfer slips, etc.) shall be retained, ~~and~~ filed chronologically, and shall be stored in accordance with the Massachusetts State-Wide Record Retention Schedule.

### 405.27 Responsible Staff

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The Director of Administrative Services, under the supervision of the ~~Deputy~~Associate Commissioner of Administration, shall be responsible for implementation and monitoring of 103 CMR 405.~~00~~ throughout the Department.

Each Superintendent shall be responsible for implementation of 103 CMR 405.~~00~~ and for the development of any and all necessary and appropriate institution policies and procedures.

405.28 Annual Review

103 CMR 405.~~00~~ shall be reviewed at least annually by the Commissioner or a designee. The party or parties conducting the review shall develop a memorandum to the Commissioner with a copy to the ~~Central Policy File~~central policy file indicating ~~that the review has been completed. Recommendations for~~ revisions, additions or deletions which shall be included for the Commissioner's written approval and shall become effective pursuant to applicable law.

405.29 Severability

If any article, section, subsection, sentence, clause or phrase of 103 CMR 405.~~00~~ is for any reason held to be unconstitutional, contrary to statute, in excess of the authority of the Commissioner or otherwise inoperative, such decision shall not affect the validity of any article, section, subsection, clause or phrase of 103 CMR 405.~~00~~.

REGULATORY AUTHORITY

—————103 CMR 405: M.G.L., c. 124, § 1 (c), (q), (u); M.G.L. c.127, §§ 3, 48, 48A, 49, 96A, and 162; and  
M.G.L. c. 22E,  
§ ~~§~~4, and  
-Executive Order 399.